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April 7, 2010

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Re: *United States v. Pirouz Sedaghaty*
CR 05-60008 HO
Expert Witness CVs and Statement of Work

Dear Charles and Chris:

Enclosed are curriculum vitae for the expert witnesses we may call at trial.

Enclosed are brief reports from Robert Young and Michael Bean on their computer work. They will testify, if needed, about their recovery of documents from the computers seized in 2004.

Following are statements of the areas of inquiry of our other potential experts. When, and if, we receive expert reports, we will provide more information.

Please bear in mind our previous comment, and the motion included with our witness and exhibit lists, regarding the difference between witnesses and evidence to be used for impeachment, and direct evidence. Whether, and the extent to which, Ms. Mathews and Mr. Cone testify will depend on the testimony of Mr. Wilcox. Their input to us will be used first for impeachment purposes.

April 7, 2010

Page 2

Marcus Owens

Mr. Owens may testify about the charitable tax laws and the types of information that need to be reported on a 1190 form. After further discussion with Mr. Owens, we may provide additional information.

Tugrul Keskin

Prof. Keskin may testify about the different branches of Islam, the moderate nature of Mr. Sedaghaty's views, as expressed in his writings, the practices of Islamic charities involving cash, and cultural issues involving the different ethnic and religious groups in the Middle East including the tension between Arabs and Persians and between Sunnis, Shia, and Wahhabists.

Jeffrey Cone

Jeffrey Cone has analyzed numerous electronic files that were recovered from the computers seized in 2004 and material obtained from Mr. Wilcox. His analysis focused on data and information the files contain and how those files may relate to the preparation of the tax returns, including who did what and when.

Cathryn Mathews

Cathy Mathews has been provided a copy of the set of accounting files and working papers from Mr. Wilcox derived from his work performed for Al Haramain. She was also provided several other sets of accounting and financial documents from Al Haramain, some of which were duplicates of the files provided by Mr. Wilcox, as well as one QuickBooks computer file. She was further provided a collection of investigation-related documents, including the statements of Mr. Wilcox to law enforcement. She reviewed and performed analysis of those files to evaluate Mr. Wilcox's accounting work, and its relation to several forms filed by Mr. Wilcox on behalf of Al Haramain, including tax returns for the years 1998, 1999, and 2000, as well as Al Haramain's application for tax-exempt status. As needed, she will testify about the poor quality and

April 7, 2010
Page 3

inaccuracy of his work.

Sincerely,



Steven T. Wax
Federal Public Defender

STW/sls

cc: Lawrence Matasar, Esquire
William Teesdale, Chief Investigator
Enclosures: Col. W. Patrick Lang, CV
Robert Young, work summary, CV
Michael A. Bean, work summary, CV
Marcus Owens, CV
Prof. Tugrul Keskin, CV
Cathryn D. Matthews, CV
Jeffrey A. Cone, CV

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